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ANNUAL FINANCIAL REPORT OF THE  
ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
FOR THE YEAR ENDED JULY 31, 2003

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 3.3.04

TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditor's Report	1-2
 <u>GENERAL PURPOSE FINANCIAL STATEMENTS</u>	
Combined Balance Sheet - All Fund Types and Account Groups	3
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types	4
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP-Basis) and Actual - General Fund	5
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP-Basis) and Actual - Certain Special Revenue Funds on Individual Fund Program Year Ends	6
Notes to Financial Statements	7-15
 <u>FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS</u>	
General Fund	16
Balance Sheet	17
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP-Basis) and Actual	18
Special Revenue Funds	19-21
Combining Balance Sheet	22-25
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	26-29
Project Care - Statement of Revenues, Expenditures, and Changes in Fund Balance	30
Title XIX - Statement of Revenues, Expenditures, and Changes in Fund Balance	31
Low-Income Home Energy Assistance - Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP-Basis) and Actual	32
Food for Seniors - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP-Basis) and Actual	33
Section 18 - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP-Basis) and Actual	34
Community Services Block Grant - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP-Basis) and Actual	35-36
State Funds - Statement of Revenues, Expenditures, and Changes in Fund Balance	37

TABLE OF CONTENTS (CONTINUED)

	<u>PAGE</u>
State Weatherization - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP-Basis) and Actual	38
HUD - Statement of Revenues, Expenditures, and Changes in Fund Balance	39
Commodity - Statement of Revenues, Expenditures, and Changes in Fund Balance	40
Senior Companion - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP-Basis) and Actual	41-42
Medicaid - Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP-Basis) and Actual	43
Family Independence Work - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP-Basis) and Actual	44
Emergency Food and Shelter - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP-Basis) and Actual	45
Special Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance	46
Transportation Local Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance	47
Housing Preservation - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP-Basis) and Actual	48
Rehabilitation - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP-Basis) and Actual	49
United Way Medical Assistance - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP-Basis) and Actual	50
Teen Pregnancy Prevention - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP-Basis) and Actual	51
TANF Energy Assistance - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP-Basis) and Actual	52
Fiduciary Fund Type	53
Balance Sheet	54
 <u>FINANCIAL STATEMENTS OF ACCOUNT GROUPS</u>	
General Fixed Assets Account Group	55
Statement of General Fixed Assets	56
General Long-term Debt Account Group	57
Statement of General Long-term Debt	58

TABLE OF CONTENTS (CONTINUED)

	<u>PAGE</u>
 <u>RELATED REPORTS</u>	
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	59
Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133	60-61
Schedule of Findings and Questioned Costs	62
Schedule of Expenditures of Federal Awards	63
Notes to Schedule of Expenditures of Federal Awards	64
 <u>SUPPLEMENTARY INFORMATION</u>	
Schedule of Prior Year Findings	65



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INDEPENDENT AUDITOR'S REPORT

St. Landry Parish Community Action Agency  
Opelousas, Louisiana

We have audited the accompanying general purpose financial statements of the St. Landry Parish Community Action Agency, a component unit of the St. Landry Parish Police Jury, as of July 31, 2003, and for the year then ended. These general purpose financial statements are the responsibility of the Community Action Agency's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly in all material respects, the financial position of the St. Landry Parish Community Action Agency, as of July 31, 2003, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated January 12, 2004, on our consideration of the St. Landry Parish Community Action Agency's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

St. Landry Parish Community Action Agency  
Opelousas, Louisiana  
Page 2

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements for the years ended July 31, 2003 and 2002, and supplementary information listed in the table of contents for the year ended July 31, 2003, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the St. Landry Parish Community Action Agency. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations, and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

*John S. Dowling + Co.*

Opelousas, Louisiana  
January 12, 2004

GENERAL PURPOSE FINANCIAL STATEMENTS

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
JULY 31, 2003

	<u>GOVERNMENTAL FUND TYPES</u>				<u>ACCOUNT GROUPS</u>			<u>TOTALS</u>	
	<u>GENERAL</u>	<u>SPECIAL</u>	<u>REVENUE</u>	<u>FIDUCIARY</u> <u>FUND TYPE</u> <u>AGENCY</u>	<u>GENERAL</u> <u>FIXED</u> <u>ASSETS</u>	<u>GENERAL</u> <u>LONG-TERM</u> <u>DEBT</u>		<u>(Memorandum Only)</u>	
<u>ASSETS</u>									
Cash	\$3,327	\$147,251		\$1,278			\$151,856	\$145,983	
Investments		33,236					33,236	76,925	
Due from other governments		33,418					33,418	69,679	
Due from other funds	13,531	51,492					65,023	36,598	
Other receivables		1,796					1,796	1,414	
Fixed assets					\$367,822		367,822	379,610	
Amounts to be provided						\$13,003	13,003	9,734	
<u>Total assets</u>	<u>16,858</u>	<u>267,193</u>		<u>1,278</u>	<u>367,822</u>	<u>13,003</u>	<u>666,154</u>	<u>719,943</u>	
<u>LIABILITIES AND FUND EQUITY</u>									
<u>LIABILITIES</u>									
Accounts payable		\$16,990					\$16,990	\$8,758	
Cash overdrafts								255	
Payroll withholdings and accrued fringe benefits		15,667					15,667	12,835	
Due to other funds	\$814	64,009		\$200			65,023	36,598	
Due to other agency				1,078			1,078	355	
Deferred revenue		31,534					31,534	6,534	
Compensated absences							13,003	9,734	
<u>Total liabilities</u>	<u>814</u>	<u>128,200</u>		<u>1,278</u>	<u>-0-</u>		<u>143,295</u>	<u>75,069</u>	
<u>FUND EQUITY</u>									
Investment in general fixed assets					\$367,822		367,822	379,610	
Fund balance - unreserved	16,044	138,993					155,037	265,264	
<u>Total fund equity</u>	<u>16,044</u>	<u>138,993</u>		<u>-0-</u>	<u>367,822</u>	<u>-0-</u>	<u>522,859</u>	<u>644,874</u>	
<u>Total liabilities and fund equity</u>	<u>16,858</u>	<u>267,193</u>		<u>1,278</u>	<u>367,822</u>	<u>13,003</u>	<u>666,154</u>	<u>719,943</u>	

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED JULY 31, 2003

	GOVERNMENTAL FUND TYPES		TOTALS	
	GENERAL	SPECIAL REVENUE	(Memorandum Only)	
			2003	2002
<b>REVENUES</b>				
Intergovernmental				
Federal		\$1,850,200	\$1,850,200	\$1,699,662
State		20,025	20,025	20,168
Miscellaneous				
In-kind		31,135	31,135	16,445
Other revenues	\$225	77,320	77,545	77,914
Interest		1,259	1,259	1,543
<u>Total revenues</u>	<u>225</u>	<u>1,979,939</u>	<u>1,980,164</u>	<u>1,815,732</u>
<b>EXPENDITURES</b>				
Current - General Government				
Personnel	12,607	798,084	810,691	810,348
Fringe benefits		103,396	103,396	92,680
Travel	1,358	157,413	158,771	135,769
Supplies	4,096	14,414	18,510	28,609
Energy assistance		723,426	723,426	605,941
Emergency assistance		25,663	25,663	22,975
Materials		27,076	27,076	27,366
In-kind applied		31,135	31,135	16,445
Other	9,145	177,511	186,656	177,411
Capital outlays	4,800	14,204	19,004	27,432
<u>Total expenditures</u>	<u>32,006</u>	<u>2,072,322</u>	<u>2,104,328</u>	<u>1,944,976</u>
<b>EXCESS OF REVENUES</b>				
<b>OVER (UNDER) EXPENDITURES</b>	<b>(31,781)</b>	<b>(92,383)</b>	<b>(124,164)</b>	<b>(129,244)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	21,774	12,465	34,239	46,322
Operating transfers out		(34,239)	(34,239)	(46,322)
Sale of fixed assets		5,458	5,458	13,125
<u>Total other financing</u>				
<u>sources (uses)</u>	<u>21,774</u>	<u>(16,316)</u>	<u>5,458</u>	<u>13,125</u>
<b>EXCESS OF REVENUES AND OTHER</b>				
<b>SOURCES OVER (UNDER) EXPENDITURES</b>				
<b>AND OTHER (USES)</b>	<b>(10,007)</b>	<b>(108,699)</b>	<b>(118,706)</b>	<b>(116,119)</b>
<b>FUND BALANCES, beginning of year</b>	<b>26,051</b>	<b>239,213</b>	<b>265,264</b>	<b>380,383</b>
Prior period adjustments		8,479	8,479	1,000
<b>FUND BALANCES, end of year</b>	<b>16,044</b>	<b>138,993</b>	<b>155,037</b>	<b>265,264</b>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET (GAAP-BASIS) AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED JULY 31, 2003

	<u>2003</u>		<u>VARIANCE</u>	<u>TOTAL</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE</u>	<u>(MEMORANDUM</u>
			<u>(UNFAVORABLE)</u>	<u>ONLY)</u>
				<u>2002</u>
<u>REVENUES</u>				
Miscellaneous				
Other		<u>\$225</u>	<u>\$225</u>	<u>\$64</u>
<u>Total revenues</u>	<u>-0-</u>	<u>225</u>	<u>225</u>	<u>64</u>
<u>EXPENDITURES</u>				
Current - General Government				
Personnel	<u>\$24,699</u>	<u>12,607</u>	<u>12,092</u>	<u>8,583</u>
Fringe benefits	<u>4,500</u>		<u>4,500</u>	
Travel		<u>1,358</u>	<u>(1,358)</u>	<u>481</u>
Supplies	<u>800</u>	<u>4,096</u>	<u>(3,296)</u>	<u>2,468</u>
Other	<u>1,850</u>	<u>9,145</u>	<u>(7,295)</u>	<u>7,143</u>
Capital outlays		<u>4,800</u>	<u>(4,800)</u>	<u>1,261</u>
<u>Total expenditures</u>	<u>31,849</u>	<u>32,006</u>	<u>(157)</u>	<u>19,936</u>
<u>EXCESS OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	<u>(31,849)</u>	<u>(31,781)</u>	<u>68</u>	<u>(19,872)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	<u>31,849</u>	<u>21,774</u>	<u>(10,075)</u>	<u>30,636</u>
Operating transfers out				<u>(2,000)</u>
<u>Total other financing</u>				
<u>sources (uses)</u>	<u>31,849</u>	<u>21,774</u>	<u>(10,075)</u>	<u>28,636</u>
<u>EXCESS OF REVENUES AND</u>				
<u>OTHER SOURCES OVER (UNDER)</u>				
<u>EXPENDITURES AND OTHER (USES)</u>	<u>-0-</u>	<u>(10,007)</u>	<u>(10,007)</u>	<u>8,764</u>
<u>FUND BALANCES, beginning of year</u>		<u>26,051</u>		<u>17,287</u>
<u>FUND BALANCES, end of year</u>		<u>16,044</u>		<u>26,051</u>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET (GAAP-BASIS) AND ACTUAL  
CERTAIN SPECIAL REVENUE FUNDS  
ON INDIVIDUAL FUND PROGRAM YEAR ENDS  
FOR THE YEAR ENDED JULY 31, 2003

	<u>2003</u>		<u>TOTAL</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>(MEMORANDUM ONLY)</u>
			<u>2002</u>
<u>REVENUES</u>			
Intergovernmental			
Federal	\$2,041,723	\$1,709,277	\$1,517,160
State	22,294	22,294	21,497
Miscellaneous			
In-kind		22,465	19,465
Interest		831	1,706
Other	64,400	67,468	72,182
<u>Total revenues</u>	<u>2,128,417</u>	<u>1,822,335</u>	<u>1,632,010</u>
<u>EXPENDITURES</u>			
Current - General Government			
Personnel	760,508	710,997	771,350
Fringe benefits	65,719	82,382	85,766
Travel	38,205	33,289	36,257
Supplies	29,734	16,751	21,987
Materials	38,596	19,951	20,188
Emergency assistance	34,790	34,790	34,830
Energy assistance	820,522	616,876	441,750
Other	265,420	265,810	281,264
Capital outlays	19,825	22,825	16,172
<u>Total expenditures</u>	<u>2,073,319</u>	<u>1,803,671</u>	<u>1,709,564</u>
<u>EXCESS OF REVENUES</u>			
<u>OVER (UNDER) EXPENDITURES</u>	<u>55,098</u>	<u>18,664</u>	<u>(77,554)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in		13,686	16,686
Operating transfers out	(55,098)	(43,817)	(55,712)
<u>Total other financing</u>			
<u>sources (uses)</u>	<u>(55,098)</u>	<u>(30,131)</u>	<u>(39,026)</u>
<u>EXCESS OF REVENUES AND</u>			
<u>OTHER SOURCES OVER (UNDER)</u>			
<u>EXPENDITURES AND OTHER (USES)</u>	<u>-0-</u>	<u>(11,467)</u>	<u>(116,580)</u>
<u>FUND BALANCES, beginning of year</u>		188,806	304,386
Prior period adjustments		1,973	1,000
<u>FUND BALANCES, end of year</u>		<u>179,312</u>	<u>188,806</u>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JULY 31, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

THE REPORTING ENTITY

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Landry Parish Community Action Agency for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the Agency to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Agency.
2. Organizations for which the Agency does not appoint a voting majority but are fiscally dependent on the Agency.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the St. Landry Parish Community Action Agency is fiscally dependent on the St. Landry Parish Police Jury, even though the Police Jury does not appoint a voting majority of the Community Action Agency's governing body, the St. Landry Parish Community Action Agency is considered to be a component unit of the St. Landry Parish Police Jury. The basic entity being reported on in the St. Landry Parish Community Action Agency's general purpose financial report includes all funds and account groups over which the Agency exercises oversight responsibility. This responsibility includes financial interdependency, designation of management, ability to significantly influence operations, and accountability for fiscal matters.

BASIS OF PRESENTATION - FUND ACCOUNTING

The accounts of the St. Landry Parish Community Action Agency are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types and three broad categories as follows:

Governmental Funds

General Fund. The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JULY 31, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Special Revenue Funds. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Fiduciary Fund

Agency Fund. Agency Funds are used to account for assets held by the Agency in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and fiduciary funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds and fiduciary funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. The basis of accounting used for recording grants, entitlements, or shared revenues is determined by the fund type in which the grant, entitlement, or shared revenue is recorded. Grants, entitlements or shared revenues in governmental funds have been recognized as revenue in the accounting period when they become susceptible to accrual, i.e., both measurable and available.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Insurance is expensed in the period it is paid.

Transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses).

Deferred revenue is reported on the combined balance sheet. Deferred revenues arise when resources are received before the St. Landry Parish Community Action Agency has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when there is a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JULY 31, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CASH AND INVESTMENTS

Louisiana statutes authorize the Agency to invest in direct United States Treasury obligations; bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by federal agencies and backed by the United States; bonds debentures, notes, or other evidence of indebtedness issued or guaranteed by United States government instrumentalities, which are federally sponsored; and certificates of deposits.

Bank deposits must be secured by federal depository insurance or the pledge of securities owned by the bank. The market value of the pledged securities must at all times equal or exceed 100 percent of the uninsured amount on deposit with the bank.

At July 31, 2003, the carrying amount of the Agency's deposits was \$167,078. The bank balance of cash was \$180,082 and of investments was \$33,236, which consist of certificates of deposits maturing monthly. Of the bank balance, approximately \$176,376 is covered by federal depository insurance, and approximately \$36,942 is covered by securities held by the bank in the Agency's name.

GENERAL FIXED ASSETS AND GENERAL LONG-TERM OBLIGATIONS

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in the governmental funds. Public domain or infrastructures are not capitalized by the St. Landry Parish Community Action Agency. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. Interest costs on construction, if any, are not capitalized.

Long-term obligations expected to be financed from governmental funds are accounted for in the General Long-term Debt Account Group, not in the governmental funds.

The two account groups are not funds. They are concerned only with the measurement of financial position, not with measurement of results of operations.

COMPENSATED ABSENCES

Full-time employees earn annual leave at the rate of 5 to 15 days per year, depending upon length of service. A maximum of 5 days of unused annual leave may be carried over from year to year. Upon termination, employees are paid for unused annual leave at the employee's current rate of pay or an hourly rate which is an average of the three highest years of employment. Full-time employees earn sick leave at the rate of 8 days per year. A maximum of 90 days of unused sick leave may be carried over from year to year. Accumulated sick leave is forfeited upon termination.

At July 31, 2003, employees of the St. Landry Parish Community Action Agency had accumulated and vested \$13,003 of employee leave benefits, computed in accordance with GASB Codification Section C 60. This amount is recorded as a general long-term obligation in the accompanying financial statements.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JULY 31, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

ENCUMBRANCES

Encumbrance accounting is not used by the St. Landry Parish Community Action Agency.

INVENTORY

The St. Landry Parish Community Action Agency practices the policy of recording materials and supplies as expenditures when acquired. These items are not recorded as inventory because the amount of the items in stock is insignificant.

COMPARATIVE DATA

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Agency's financial position and operations. However, comparative (i.e. presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

MEMORANDUM ONLY - TOTAL COLUMNS

Total columns on the general purpose financial statements and the financial statements of individual funds are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

BUDGETS AND BUDGETARY ACCOUNTING

The St. Landry Parish Community Action Agency prepared a budget for its General Fund on the modified accrual basis of accounting.

The St. Landry Parish Community Action Agency adopts budgets for its Special Revenue Funds on a program year basis instead of on the fiscal year of the Agency. Budgets required by funding agencies are prepared on a modified accrual basis of accounting. The budgets are adopted on a contract basis with various governmental bodies. Operating appropriations, to the extent not expended, lapse at year-end. Formal budgetary integration is employed as part of the accounting system.

NOTE 2 - DEFICITS IN INDIVIDUAL FUNDS

The following fund reflected a deficit fund balance at July 31, 2003:

Special Revenue Funds	
Section 18	\$ (28,431)

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JULY 31, 2003

NOTE 3 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets is as follows:

	Balance 8/01/02	Additions	Transfers and Retirements	Balance 7/31/03
Automobiles	\$235,054	\$6,704	\$26,859	\$214,899
Furniture and equipment	<u>144,556</u>	<u>12,300</u>	<u>3,933</u>	<u>152,923</u>
<u>Totals</u>	<u>379,610</u>	<u>19,004</u>	<u>30,792</u>	<u>367,822</u>

NOTE 4 - PENSION PLAN

Plan Description

Substantially all of the St. Landry Parish Community Action Agency's employees are members of the Parochial Employees' Retirement System of Louisiana. In addition to employee payroll deductions, the St. Landry Parish Community Action Agency's funds are remitted to the retirement system and are recorded as expenditures.

The retirement system is a cost-sharing, multiple-employer, statewide defined benefit retirement system which is administered and controlled by a separate board of trustees. Contributions of participating agencies are pooled within the system to fund accrued benefits, with contribution rates approved by the Louisiana Legislature. The St. Landry Parish Community Action Agency does not guarantee the benefits granted by the retirement system. The payroll qualified to be covered by the system for the year ended July 31, 2003 was approximately \$395,355; the Agency's total payroll was \$485,018; the Agency's stipends were \$214,840.

Any member is eligible for normal retirement if he has at least 30 years of creditable service regardless of age, 25 years of creditable service and is at least age 55, or 10 years of creditable service and is at least age 60.

Benefit rates are 1 percent of final compensation (average monthly earnings during the highest 36 consecutive months or joined months if service was interrupted) plus \$2.00 per month for each year of service credited prior to January 1, 1980, and 3 percent of final compensation for each year of service after January 1, 1980.

A member is eligible to retire and receive disability benefits if he has at least 5 years of creditable service, is not eligible for normal retirement and suffers disability which has been certified by the State Medical Disability Board. The rate is 3 percent of the member's final compensation multiplied by his years of creditable service under certain conditions outlined in the statutes.

The Parochial Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to Parochial Employees' Retirement System of Louisiana, P. O. Box 14619, Baton Rouge, Louisiana, 70898-4619 or by calling (225) 928-1361.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JULY 31, 2003

NOTE 4 - PENSION PLAN (CONTINUED)

Funding Policy

Covered employees were required by state statute to contribute 9.50 percent of their salary to the plan from August, 2002 to July, 2003. The Agency was required by the same statute to contribute 7.75 percent of total compensation from August, 2002 to July, 2003. The Agency contribution requirement for the year ended July 31, 2003, and July 31, 2002 was \$30,640 and \$28,713, respectively.

NOTE 5 - CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of the long-term debt transactions for the year ended July 31, 2003:

	<u>Balance</u> <u>8/01/02</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>7/31/03</u>
Compensated absences	\$ <u>9,734</u>	\$ <u>3,269</u>	—	\$ <u>13,003</u>
<u>Totals</u>	<u>9,734</u>	<u>3,269</u>	<u>-0-</u>	<u>13,003</u>

NOTE 6 - INTERFUND RECEIVABLES, PAYABLES

	<u>Interfund</u> <u>Receivables</u>	<u>Interfund</u> <u>Payables</u>
<u>General Fund</u>	\$13,531	\$814
<u>Special Revenue Funds</u>		
Family Independence Work	500	17,400
State Weatherization		3,231
Housing Preservation	2,000	5,600
Title 19	27,050	
Food for Seniors	18,600	
Medicaid	377	2,100
Transportation Local	931	
Special Fund		1,500
Low-Income Home Energy Assistance	1,437	
Community Services Block Grant		6,000
Section 18		27,581
Senior Companion (Main)	597	
Senior Companion (State and Local)		597
<u>Fiduciary Fund</u>		
Payroll Account	—	200
<u>Totals</u>	<u>65,023</u>	<u>65,023</u>

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JULY 31, 2003

NOTE 7 - BOARD MEMBERS

During the year ended July 31, 2003, the following individuals served on the St. Landry Parish Community Action Agency's Board of Directors:

Mary Lou Lacassine	Sandra Doga	Velma Hendrix
Mary Doucet	Purina M. Ledoux	Emma L. Johnson
Michael Dupre	Mary Boxie	Mary V. Murray
Daphne DeBeau	Armand J. Brinkhaus	Evelyn Lastrapes
Estelle Broussard	Rev. Wilson Doomes, Sr.	Joseph Chavis
Luther Hill, Sr.	Rev. J.C. Joubert	Johnny Johnson

Board members received no compensation.

NOTE 8 - OPERATING TRANSFERS OUT

The operating transfers out, included in the individual funds as of July 31, 2003, are as follows:

Community Services Block Grant

Transfers for utility expenditures paid by the Special Fund	\$7,755
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Section 18

Transfers for utility expenditures paid by the Special Fund	1,173
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Senior Companion

Transfers for utility expenditures paid by the Special Fund		
Main	\$1,182	
State and Local	<u>1,182</u>	2,364

Family Independence Work

Transfers for utility expenditures paid by the Special Fund	1,173
---	-------

Title XIX

Transfers for General Fund expenditures	<u>21,774</u>
---	---------------

<u>Total operating transfers out</u>	<u>34,239</u>
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ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JULY 31, 2003

NOTE 9 - OPERATING TRANSFERS IN

The operating transfers in, included in the individual funds as of July 31, 2003, are as follows:

<u>Special Fund</u>	
Transfers from individual funds for utility expenditures	\$12,465
<u>General Fund</u>	
Transfers from Title XIX Fund for food distribution and other expenditures	<u>21,774</u>
<u>Total operating transfers in</u>	<u>34,239</u>

NOTE 10 - BUDGETARY FINANCIAL INFORMATION

Budgets are adopted for certain Special Revenue Funds on a contract basis with various governmental bodies. The funds presented in the Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP-Basis) and Actual are those funds with budgets. Those funds are presented on an individual program year-end basis and include the program year from August 31, 2002 through July 31, 2003. Presented below is a reconciliation between excess revenues as shown on pages 4 and 6.

Special Revenue Funds

Excess (deficiency) of revenues and other financing sources over expenditures and other uses as shown on page 4	\$(108,699)
Add (deduct) funds not budgeted:	
Project Care	(2,004)
Transportation Local	(6,040)
Rehabilitation	32
Add (deduct) excess revenues or expenditures for period from fund's program year-end to July 31, 2003:	
Medicaid - June 30, 2003 program year-end	(152)
Family Independence Work - June 30, 2003 program year-end	8,466
Food for Seniors - December 31, 2002 program year-end	(1,413)
Section 18 - June 30, 2003 program year-end	(2,257)
Senior Companion - March 31, 2003 program year-end	(553)
State Weatherization - March 31, 2003 program year-end	(427)
Title XIX - December 31, 2002 program year-end	(21,766)
Low-Income Home Energy Assistance - December 31, 2002 program year-end	(4,776)
United Way Medical Assistance - December 31, 2002 program year-end	763
Special Fund - September 30, 2002 program year-end	(1,383)
TANF Energy Assistance - August 31, 2002 program year-end	33,581
Community Services Block Grant - December 31, 2002 program year-end	<u>95,161</u>

Excess (deficiencies) of revenues and other financing sources over expenditures and other uses as shown on page 6	<u>(11,467)</u>
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ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JULY 31, 2003

NOTE 11 - PRIOR PERIOD ADJUSTMENTS

Prior period adjustments for the year ended July 31, 2003 are as follows:

To record expenditures paid and revenues received during the current year for the prior year in the following funds:

Title XIX	\$6,478
Section 18	1,973
Family Independence Work	<u>28</u>
<u>Total prior period adjustments</u>	<u>8,479</u>

FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS

GENERAL FUND

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
GENERAL FUND  
BALANCE SHEET  
JULY 31, 2003

<u>ASSETS</u>	<u>2003</u>	<u>2002</u>
Cash	\$3,327	
Due from other funds	<u>13,531</u>	<u>\$26,452</u>
<u>Total assets</u>	<u>16,858</u>	<u>26,452</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Cash overdrafts		\$255
Due to other funds	<u>\$814</u>	<u>146</u>
<u>Total liabilities</u>	<u>814</u>	<u>401</u>
<u>FUND BALANCE</u>		
Unreserved	<u>16,044</u>	<u>26,051</u>
<u>Total liabilities and fund balance</u>	<u>16,858</u>	<u>26,452</u>

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET (GAAP-BASIS) AND ACTUAL  
FOR THE YEARS ENDED JULY 31, 2003 AND 2002

	<u>2003</u>		<u>VARIANCE</u>	<u>2002</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>	<u>ACTUAL</u>
<u>REVENUES</u>				
Miscellaneous				
Other		\$225	\$225	\$64
<u>Total revenues</u>	<u>-0-</u>	<u>225</u>	<u>225</u>	<u>64</u>
<u>EXPENDITURES</u>				
Current - General Government				
Personnel	\$24,699	12,607	12,092	8,583
Fringe benefit	4,500		4,500	
Travel		1,358	(1,358)	481
Supplies	800	4,096	(3,296)	2,468
Other	1,850	9,145	(7,295)	7,143
Capital outlays				
Equipment		4,800	(4,800)	1,261
<u>Total expenditures</u>	<u>31,849</u>	<u>32,006</u>	<u>(157)</u>	<u>19,936</u>
<u>EXCESS OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	<u>(31,849)</u>	<u>(31,781)</u>	<u>68</u>	<u>(19,872)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	31,849	21,774	(10,075)	30,636
Operating transfers out				(2,000)
<u>Total other financing</u>				
<u>sources (uses)</u>	<u>31,849</u>	<u>21,774</u>	<u>(10,075)</u>	<u>28,636</u>
<u>EXCESS OF REVENUES AND</u>				
<u>OTHER SOURCES OVER (UNDER)</u>				
<u>EXPENDITURES AND OTHER (USES)</u>	<u>-0-</u>	<u>(10,007)</u>	<u>(10,007)</u>	<u>8,764</u>
<u>FUND BALANCES, beginning of year</u>		<u>26,051</u>		<u>17,287</u>
<u>FUND BALANCES, end of year</u>		<u>16,044</u>		<u>26,051</u>

## SPECIAL REVENUE FUNDS

### PROJECT CARE

The Project Care Program provides direct payments to home energy suppliers on behalf of eligible households. Funds are derived from local contributions.

### TITLE XIX

The Title XIX Program provides nonemergency medical transportation and access to Human Service Agencies for the blind, elderly, and disabled.

### LOW-INCOME HOME ENERGY ASSISTANCE

The Low-Income Home Energy Assistance Program provides utility assistance to eligible low-income families.

### FOOD FOR SENIORS

The Food for Seniors Program provides funds to assist in the distribution of commodities to senior citizens.

### SECTION 18

The Section 18 Program provides a public access transportation program on a demand-response basis, as well as on existing fixed routes to economically disadvantaged residents of the parish.

### COMMUNITY SERVICES BLOCK GRANT

The Community Services Block Grant Program provides services and activities having a measurable and potential major impact on causes of poverty in the community or those areas of the community where poverty is a particularly acute problem; to obtain and maintain adequate housing and a suitable living environment; and to provide on an emergency basis for the provisions of such supplies and services, nutritious foodstuffs, and related services, as may be necessary to counteract conditions of starvation and malnutrition among the poor.

### STATE FUNDS

The State Funds Program provides financial assistance to the Agency to be used at their discretion as a supplement to all programs where financial assistance is needed.

### STATE WEATHERIZATION

The State Weatherization Program provides installation of energy conserving measures in dwellings, in order to conserve needed energy and to reduce the impact of rising energy costs on low-income persons, particularly the elderly and handicapped. The Low-Income Home Energy Assistance Program provides energy related home repairs for low-income households.

### HUD AND COMMODITY

The HUD Program provides counseling to homeowners. The Commodity Program provides funds to assist in the transportation and distribution of commodities.

## SPECIAL REVENUE FUNDS

### SENIOR COMPANION

The Senior Companion Program provides volunteer opportunities for low-income individuals aged sixty and older which enhance their ability to remain active and provide critically needed community services; to provide long-term care by assisting adults, primarily older individuals with mental, emotional, and physical impairments, to achieve and maintain their fullest potential to be healthy and to manage their lives independently.

### MEDICAID

The Medicaid Program provides a means for disadvantaged individuals to apply for medical assistance.

### FAMILY INDEPENDENCE WORK

The Family Independence Work Program provides transportation service to economically disadvantaged persons involved in completing their education.

### EMERGENCY FOOD AND SHELTER

The Emergency Food and Shelter Program provides for the purchase of food and shelter, to supplement and extend available resources.

### SPECIAL FUND

The Special Fund is used to account for resources and expenditures which are not required to be accounted for in another fund.

### TRANSPORTATION LOCAL FUND

The Transportation Local Fund provides monies that are raised locally to pay for any transportation expenses not covered under the Title XIX and Section 18 Programs.

### HOUSING PRESERVATION

The Housing Preservation Program provides installation and repairs of homes owned by very low-income individuals. This work is needed in order to conserve energy and as a result reduces the impact of rising energy costs.

### REHABILITATION

The Rehabilitation Program provides transportation to educational facilities for handicapped individuals.

### UNITED WAY MEDICAL ASSISTANCE

The United Way Medical Assistance Program provides prescription assistance to needy families.

SPECIAL REVENUE FUNDSTEEN PREGNANCY PREVENTION

The Teen Pregnancy Prevention Program provides temporary assistance to needy families through TANF (Temporary Assistance to Needy Families) Block Grant.

TANF ENERGY ASSISTANCE PROGRAM

The TANF Energy Assistance Program provides utility assistance to eligible low-income families.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
 OPELOUSAS, LOUISIANA  
 SPECIAL REVENUE FUNDS  
 COMBINING BALANCE SHEET  
 JULY 31, 2003

<u>ASSETS</u>		PROJECT CARE	TITLE XIX	LOW-INCOME HOME ENERGY ASSISTANCE	FOOD FOR SENIORS
Cash		\$6,954	\$1,787	\$18,364	\$28,370
Investments					
Due from other governments					
Due from other funds			27,050	1,437	18,600
Other receivables					
Total assets		<u>6,954</u>	<u>28,837</u>	<u>19,801</u>	<u>46,970</u>
<u>LIABILITIES AND FUND BALANCE</u>					
<u>LIABILITIES</u>					
Accounts payable			\$106		
Payroll withholdings payable and accrued fringe benefits				\$82	\$1
Due to other funds				16,677	
Deferred revenues				16,759	
Total liabilities		<u>-0-</u>	<u>106</u>		<u>1</u>
FUND BALANCE					
Unreserved		<u>\$6,954</u>	<u>28,731</u>	<u>3,042</u>	<u>46,969</u>
Total liabilities and fund balance		<u>6,954</u>	<u>28,837</u>	<u>19,801</u>	<u>46,970</u>

This statement continued on next page.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
JULY 31, 2003

ASSETS	SECTION 18	COMMUNITY SERVICES BLOCK GRANT	STATE FUNDS	STATE WEATHERIZATION	HUD	COMMODITY	SENIOR COMPANION
Cash	\$1,591	\$7,985	\$26	\$2,197	\$55	\$68	\$4,663
Investments							
Due from other governments		12,975		11,281			1,181
Due from other funds							597
Other receivables				18			
Total assets	1,591	20,960	26	13,496	55	68	6,441
<u>LIABILITIES AND FUND BALANCE</u>							
<u>LIABILITIES</u>							
Accounts payable	\$2,269	\$658		\$10,191			\$618
Payroll withholdings payable and accrued fringe benefits	172	14,302					597
Due to other funds	27,581	6,000		3,231			1,209
Deferred revenues							2,424
Total liabilities	30,022	20,960	-0-	13,422	-0-	-0-	
FUND BALANCE							
Unreserved	(28,431)		\$26	74	\$55	\$68	4,017
Total liabilities and fund balance	1,591	20,960	26	13,496	55	68	6,441

This statement continued on next page.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
JULY 31, 2003

ASSETS	MEDICAID	FAMILY INDEPENDENCE		EMERGENCY FOOD AND SHELTER	SPECIAL FUND	TRANSPORTATION LOCAL FUND		HOUSING PRESERVATION
		WORK						
Cash	\$644	\$4,684		\$13,833	\$1,631	\$26,227		\$645
Investments		33,236						3,950
Due from other governments		3,251				931		2,000
Due from other funds	377	500						84
Other receivables	1,694							
Total assets	2,715	41,671		13,833	1,631	27,158		6,679
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable		\$2,315						\$1,002
Payroll withholdings payable and accrued fringe benefits		407						5,600
Due to other funds	\$36	17,400			\$1,500			
Deferred revenues	2,100			\$13,648				
Total liabilities	2,136	20,122		13,648	1,500	-0-		6,602
FUND BALANCE								
Unreserved	579	21,549		185	131	\$27,158		77
Total liabilities and fund balance	2,715	41,671		13,833	1,631	27,158		6,679

This statement continued on next page.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
JULY 31, 2003

	REHABILITATION	UNITED WAY MEDICAL ASSISTANCE	TEEN PREGNANCY PREVENTION	TANF ENERGY ASSISTANCE PROGRAM	TOTALS	
					2003	2002
<b>ASSETS</b>						
Cash	\$220	\$9,924	\$355	\$17,028	\$147,251	\$145,428
Investments					33,236	76,925
Due from other governments		780			33,418	69,679
Due from other funds					51,492	10,146
Other receivables					1,796	1,414
Total assets	220	10,704	355	17,028	267,193	303,592
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Accounts payable		\$449			\$16,990	\$8,758
Payroll withholdings payable and accrued fringe benefits				\$49	15,667	12,835
Due to other funds					64,009	36,252
Deferred revenues					31,534	6,534
Total liabilities	-0-	449	-0-	49	128,200	64,379
<b>FUND BALANCE</b>						
Unreserved	\$220	10,255	\$355	16,979	138,993	239,213
Total liabilities and fund balance	220	10,704	355	17,028	267,193	303,592

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JULY 31, 2003

	PROJECT CARE	TITLE XIX	LOW-INCOME HOME ENERGY ASSISTANCE	FOOD FOR SENIORS
<u>REVENUES</u>				
Intergovernmental				
Federal		\$84,646	\$618,090	
State				
Miscellaneous				
In-kind				
Other revenues	\$6,342			\$27,300
Interest				
<u>Total revenues</u>	<u>6,342</u>	<u>84,646</u>	<u>618,090</u>	<u>27,300</u>
<u>EXPENDITURES</u>				
Current - General Government				
Personnel			13,690	11,231
Fringe benefits			2,028	2,346
Travel and transportation		29,772	19	2,952
Supplies		809	725	
Energy assistance	4,338		593,327	
Emergency assistance				
Materials				
In-kind applied				
Other		3,781	8,881	1,193
Capital outlays		6,704		
<u>Total expenditures</u>	<u>4,338</u>	<u>41,066</u>	<u>618,670</u>	<u>17,722</u>
<u>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>2,004</u>	<u>43,580</u>	<u>(580)</u>	<u>9,578</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in				
Operating transfers out		(21,774)		
Sale of fixed assets				
<u>Total other financing sources (uses)</u>	<u>-0-</u>	<u>(21,774)</u>	<u>-0-</u>	<u>-0-</u>
<u>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</u>	<u>2,004</u>	<u>21,806</u>	<u>(580)</u>	<u>9,578</u>
<u>FUND BALANCES, beginning of year</u>	<u>4,950</u>	<u>447</u>	<u>3,622</u>	<u>37,391</u>
Prior period adjustments		6,478		
<u>FUND BALANCES, end of year</u>	<u>6,954</u>	<u>28,731</u>	<u>3,042</u>	<u>46,969</u>

This statement continued on next page.

## ST. LANDRY PARISH COMMUNITY ACTION AGENCY

## OPELOUSAS, LOUISIANA

## SPECIAL REVENUE FUNDS

## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)

FOR THE YEAR ENDED JULY 31, 2003

REVENUES	SECTION 18	COMMUNITY SERVICES			STATE FUNDS	STATE WEATHERIZATION		HUD	COMMODITY	SENIOR COMPANION
		BLOCK GRANT								
Intergovernmental										
Federal	\$80,000	\$382,961				\$70,248				\$313,209
State										20,025
Miscellaneous										31,135
In-kind	16,954									3,625
Other revenues										127
Interest										368,121
Total revenues	<u>96,954</u>	<u>382,961</u>			<u>-0-</u>	<u>70,248</u>		<u>-0-</u>	<u>-0-</u>	
EXPENDITURES										
Current - General Government										
Personnel	69,831	244,478				28,709				274,577
Fringe benefits	13,495	43,021				7,194				7,605
Travel and transportation	28,409	7,827				70				26,420
Supplies	339	3,670				1,010				5,119
Energy assistance										
Emergency assistance		2,089								
Materials						18,124				
In-kind applied										
Other	8,655	71,286				11,353				31,135
Capital outlays		2,835				3,361				21,501
Total expenditures	<u>120,729</u>	<u>375,206</u>			<u>-0-</u>	<u>69,821</u>		<u>-0-</u>	<u>-0-</u>	<u>367,661</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(23,775)</u>	<u>7,755</u>			<u>-0-</u>	<u>427</u>		<u>-0-</u>	<u>-0-</u>	<u>460</u>
OTHER FINANCING SOURCES (USES)										
Operating transfers in										
Operating transfers out	(1,173)	(7,755)								(2,364)
Sale of fixed assets										
Total other financing sources (uses)	<u>(1,173)</u>	<u>(7,755)</u>			<u>-0-</u>	<u>-0-</u>		<u>-0-</u>	<u>-0-</u>	<u>(2,364)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>(24,948)</u>					<u>427</u>				<u>(1,904)</u>
FUND BALANCES, beginning of year	(5,456)				\$26	(353)		\$55	\$68	5,921
Prior period adjustments	<u>1,973</u>									
FUND BALANCES, end of year	<u>(28,431)</u>	<u>-0-</u>			<u>26</u>	<u>74</u>		<u>55</u>	<u>68</u>	<u>4,017</u>

This statement continued on next page.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA

SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)

FOR THE YEAR ENDED JULY 31, 2003

<u>REVENUES</u>	<u>MEDICAID</u>	<u>FAMILY INDEPENDENCE WORK</u>	<u>EMERGENCY FOOD AND SHELTER</u>	<u>SPECIAL FUND</u>	<u>TRANSPORTATION LOCAL FUND</u>	<u>HOUSING PRESERVATION</u>
Intergovernmental						
Federal	\$7,574	\$102,459	\$24,284			\$23,950
State						
Miscellaneous						
In-kind						
Other revenues				\$12,639		
Interest		512		38	\$582	
Total revenues	<u>7,574</u>	<u>102,971</u>	<u>24,284</u>	<u>12,677</u>	<u>582</u>	<u>23,950</u>
<u>EXPENDITURES</u>						
Current - General Government						
Personnel	8,445	122,117		1,227		10,515
Fringe benefits	1,813	22,467				1,617
Travel and transportation		60,498				1,072
Supplies		35		894		628
Energy assistance			23,574			
Emergency assistance						8,952
Materials						
In-kind applied						1,166
Other		8,711	710	23,591		
Capital outlays						
Total expenditures	<u>10,258</u>	<u>213,828</u>	<u>24,284</u>	<u>25,712</u>	<u>-0-</u>	<u>23,950</u>
<u>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(2,684)</u>	<u>(110,857)</u>	<u>-0-</u>	<u>(13,035)</u>	<u>582</u>	<u>-0-</u>
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating transfers in				12,465		
Operating transfers out		(1,173)				
Sale of fixed assets					5,458	
Total other financing sources (uses)	<u>-0-</u>	<u>(1,173)</u>	<u>-0-</u>	<u>12,465</u>	<u>5,458</u>	<u>-0-</u>
<u>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</u>	<u>(2,684)</u>	<u>(112,030)</u>		<u>(570)</u>	<u>6,040</u>	
<u>FUND BALANCES, beginning of year</u>						77
Prior period adjustments	3,263	133,551	185	701	21,118	
Interest		28				
<u>FUND BALANCES, end of year</u>	<u>579</u>	<u>21,549</u>	<u>185</u>	<u>131</u>	<u>27,158</u>	<u>77</u>

This statement continued on next page.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)  
FOR THE YEAR ENDED JULY 31, 2003

	REHABILITATION	UNITED WAY MEDICAL ASSISTANCE	TEEN PREGNANCY PREVENTION	TANF ENERGY ASSISTANCE PROGRAM	TOTALS
					2003      2002
<u>REVENUES</u>					
Intergovernmental					
Federal			\$6,089	\$136,690	\$1,850,200      \$1,699,662
State					20,025      20,168
Miscellaneous					
In-kind		\$10,460			31,135      16,445
Other revenues					77,320      77,850
Interest					1,259      1,543
Total revenues	-0-	10,460	6,089	136,690	1,979,939      1,815,668
<u>EXPENDITURES</u>					
Current - General Government					
Personnel			2,725	10,539	798,084      801,765
Fringe benefits	\$32		293	1,485	103,396      92,680
Travel and transportation			328	46	157,413      135,288
Supplies			529	656	14,414      26,141
Energy assistance				125,761	723,426      605,941
Emergency assistance					25,663      22,975
Materials					27,076      27,366
In-kind applied					31,135      16,445
Other		10,240	2,214	4,229	177,511      170,268
Capital outlays					14,204      26,171
Total expenditures	32	10,240	6,089	142,716	2,072,322      1,925,040
<u>EXCESS OF REVENUES OVER (UNDER)</u>	(32)	220	-0-	(6,026)	(92,383)      (109,372)
<u>EXPENDITURES</u>					
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in					12,465      15,686
Operating transfers out					(34,239)      (44,322)
Sale of fixed assets					5,458      13,125
Total other financing sources (uses)	-0-	-0-	-0-	-0-	(16,316)      (15,511)
<u>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</u>	(32)	220	(6,026)	(108,699)	(124,883)
<u>FUND BALANCES, beginning of year</u>					
Prior period adjustments	252	10,035	355	23,005	239,213      363,096
<u>FUND BALANCES, end of year</u>	220	10,255	355	16,979	138,993      239,213

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
PROJECT CARE  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2002 AND 2001

	<u>2002</u> <u>ACTUAL</u>	<u>2001</u> <u>ACTUAL</u>
<u>REVENUES</u>		
Miscellaneous		
Other	\$6,537	\$4,381
<u>Total revenues</u>	<u>6,537</u>	<u>4,381</u>
<u>EXPENDITURES</u>		
Current - General Government		
Other		
Utilities	2,947	3,981
<u>Total expenditures</u>	<u>2,947</u>	<u>3,981</u>
<u>EXCESS OF REVENUES</u>		
<u>OVER (UNDER) EXPENDITURES</u>	3,590	400
<u>FUND BALANCE</u> , beginning of year	1,208	808
<u>FUND BALANCE</u> , end of year	<u>4,798</u>	<u>1,208</u>

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
TITLE XIX  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
FOR THE YEARS ENDED DECEMBER 31, 2002 AND 2001

	2002		VARIANCE	2001
	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)	ACTUAL
<u>REVENUES</u>				
Intergovernmental				
Federal				
Indirect - Title XIX	\$60,000	\$79,394	\$19,394	\$54,087
<u>Total revenues</u>	<u>60,000</u>	<u>79,394</u>	<u>19,394</u>	<u>54,087</u>
<u>EXPENDITURES</u>				
Current - General Government				
Travel				
Local				19
Supplies				
Office	<u>1,500</u>	<u>1,429</u>	<u>71</u>	<u>1,629</u>
Other				
Telephone and postage	845	1,111	(266)	933
Van maintenance	7,642	8,609	(967)	5,774
Van repairs	3,100	9,253	(6,153)	2,840
Audit	500		500	500
Marketing				3,245
Uniforms				456
Advertising	475	660	(185)	305
Maintenance				82
Membership dues		250	(250)	
Physical		115	(115)	110
CDL license		461	(461)	140
Miscellaneous	<u>700</u>	<u>1,016</u>	<u>(316)</u>	<u>281</u>
<u>Total other</u>	<u>13,262</u>	<u>21,475</u>	<u>(8,213)</u>	<u>14,666</u>
Capital outlays				
Vehicle	<u>11,770</u>	<u>20,400</u>	<u>(8,630)</u>	<u>10,872</u>
<u>Total expenditures</u>	<u>26,532</u>	<u>43,304</u>	<u>(16,772)</u>	<u>27,186</u>
<u>EXCESS OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	<u>33,468</u>	<u>36,090</u>	<u>2,622</u>	<u>26,901</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers out	(33,468)	(36,050)	(2,582)	(31,297)
<u>EXCESS OF REVENUES AND</u>				
<u>OTHER SOURCES OVER (UNDER)</u>				
<u>EXPENDITURES AND OTHER (USES)</u>	<u>-0-</u>	<u>40</u>	<u>40</u>	<u>(4,396)</u>
<u>FUND BALANCE</u> , beginning of year		<u>10,204</u>		<u>14,600</u>
<u>FUND BALANCE</u> , end of year		<u>10,244</u>		<u>10,204</u>

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
LOW-INCOME HOME ENERGY ASSISTANCE  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL  
FOR THE YEARS ENDED DECEMBER 31, 2002 AND 2001

	2002		VARIANCE	2001
	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)	ACTUAL
<b>REVENUES</b>				
Intergovernmental				
Federal	\$571,447	\$260,875	\$(310,572)	\$476,690
<u>Total revenues</u>	<u>571,447</u>	<u>260,875</u>	<u>(310,572)</u>	<u>476,690</u>
<b>EXPENDITURES</b>				
Current - General Government				
Personnel				
Salaries	<u>23,800</u>	<u>11,666</u>	<u>12,134</u>	<u>15,569</u>
Fringe benefits				
Payroll taxes	5,593	850	4,743	1,117
Workmen's compensation	932	165	767	150
Unemployment insurance	<u>1,243</u>	<u>219</u>	<u>1,024</u>	<u>258</u>
<u>Total fringe benefits</u>	<u>7,768</u>	<u>1,234</u>	<u>6,534</u>	<u>1,525</u>
Travel				
Local	<u>      </u>	<u>116</u>	<u>(116)</u>	<u>198</u>
Supplies	<u>700</u>	<u>2,066</u>	<u>(1,366)</u>	<u>1,300</u>
Energy assistance	<u>531,579</u>	<u>242,550</u>	<u>289,029</u>	<u>441,750</u>
Other				
Postage and telephone	2,000	2,382	(382)	2,892
Advertising		648	(648)	805
Copying	1,600	1,338	262	526
Audit	1,500	1,983	(483)	1,500
Insurance		1,000	(1,000)	683
Utilities		516	(516)	516
Miscellaneous	<u>      </u>	<u>183</u>	<u>(183)</u>	<u>446</u>
<u>Total other</u>	<u>5,100</u>	<u>8,050</u>	<u>(2,950)</u>	<u>7,368</u>
Capital Outlay				
Equipment	<u>2,500</u>	<u>549</u>	<u>1,951</u>	<u>650</u>
<u>Total expenditures</u>	<u>571,447</u>	<u>266,231</u>	<u>305,216</u>	<u>468,360</u>
<b>EXCESS OF REVENUES</b>				
OVER (UNDER) EXPENDITURES	<u>-0-</u>	(5,356)	<u>(5,356)</u>	8,330
FUND BALANCE, beginning of year		<u>8,408</u>		<u>78</u>
FUND BALANCE, end of year		<u>3,052</u>		<u>8,408</u>

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
FOOD FOR SENIORS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL  
FOR THE YEARS ENDED DECEMBER 31, 2002 AND 2001

	<u>2002</u>		<u>VARIANCE</u>	<u>2001</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>	<u>ACTUAL</u>
<u>REVENUES</u>				
Miscellaneous				
Other	<u>\$27,000</u>	<u>\$27,000</u>		<u>\$27,000</u>
<u>Total revenues</u>	<u>27,000</u>	<u>27,000</u>	<u>-0-</u>	<u>27,000</u>
<u>EXPENDITURES</u>				
Current - General Government				
Personnel				
Salaries	<u>18,000</u>	<u>13,683</u>	<u>\$4,317</u>	<u>8,645</u>
Fringe benefits				
Payroll taxes	<u>1,500</u>	<u>1,173</u>	<u>327</u>	<u>713</u>
Workmen's compensation	<u>1,500</u>	<u>1,192</u>	<u>308</u>	<u>313</u>
<u>Total fringe benefits</u>	<u>3,000</u>	<u>2,365</u>	<u>635</u>	<u>1,026</u>
Travel	<u>1,000</u>		<u>1,000</u>	
Supplies		<u>40</u>	<u>(40)</u>	<u>130</u>
Other				
Van maintenance	<u>1,600</u>	<u>202</u>	<u>1,398</u>	<u>406</u>
Van repairs	<u>1,000</u>	<u>1,688</u>	<u>(688)</u>	<u>637</u>
Insurance	<u>1,000</u>		<u>1,000</u>	<u>1,000</u>
Miscellaneous	<u>1,400</u>	<u>857</u>	<u>543</u>	<u>926</u>
<u>Total other</u>	<u>5,000</u>	<u>2,747</u>	<u>2,253</u>	<u>2,969</u>
<u>Total expenditures</u>	<u>27,000</u>	<u>18,835</u>	<u>8,165</u>	<u>12,770</u>
<u>EXCESS OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	<u>-0-</u>	<u>8,165</u>	<u>8,165</u>	<u>14,230</u>
<u>FUND BALANCE, beginning of year</u>		<u>19,007</u>		<u>4,777</u>
<u>FUND BALANCE, end of year</u>		<u>27,172</u>		<u>19,007</u>

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
SECTION 18  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL  
FOR THE YEARS ENDED JUNE 30, 2003 AND 2002

	2003			2002
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ACTUAL
<b>REVENUES</b>				
Intergovernmental				
Federal				
Indirect	\$80,000	\$80,000		\$78,942
Miscellaneous				
Fare funds		16,654	\$16,654	14,328
Total revenues	80,000	96,654	16,654	93,270
<b>EXPENDITURES</b>				
Current - General Government				
Personnel				
Salaries	40,000	72,084	(32,084)	82,219
Fringe benefits	6,227	13,633	(7,406)	14,459
Travel				
Local	275	1,174	(899)	324
Supplies	400	339	61	694
Other				
Vehicle repairs, maintenance				
and fuel	16,500	26,434	(9,934)	26,834
Telephone	250	2,743	(2,493)	2,822
Advertising	275	228	47	1,284
Accounting Services				1,133
Audit	2,000	2,000		2,000
Copying	200	695	(495)	1,268
Postage	1,000	924	76	1,297
Vehicle insurance	10,000		10,000	11,312
Miscellaneous	1,700	1,846	(146)	2,195
Radio repairs		586	(586)	678
Total other	31,925	35,456	(3,531)	50,823
Total expenditures	78,827	122,686	(43,859)	148,519
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	1,173	(26,032)	(27,205)	(55,249)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers out	(1,173)	(1,173)		(1,173)
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</b>	-0-	(27,205)	(27,205)	(56,422)
<b>FUND BALANCE, beginning of year</b>		265		56,687
<b>Prior period adjustment</b>		1,973		
<b>FUND BALANCE, end of year</b>		(24,967)		265

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
COMMUNITY SERVICES BLOCK GRANT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL  
FOR THE YEARS ENDED DECEMBER 31, 2002 AND 2001

	<u>2002</u>		<u>VARIANCE</u>	<u>2001</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>	<u>ACTUAL</u>
<u>REVENUES</u>				
Intergovernmental				
Federal				
Indirect	\$324,370	\$324,370		\$321,175
<u>Total revenues</u>	<u>324,370</u>	<u>324,370</u>	<u>-0-</u>	<u>321,175</u>
<u>EXPENDITURES</u>				
Current - General Government				
Personnel				
Salaries	200,266	164,713	\$35,553	230,760
Fringe benefits	14,000	28,721	(14,721)	32,264
Travel	6,000	3,872	2,128	5,057
Supplies				
Office	17,000	2,470	14,530	3,171
Other				
Audit	5,500		5,500	2,750
Telephone and postage	14,000	3,166	10,834	7,049
Accounting costs	3,000	148	2,852	180
Printing and publications	10,923	1,807	9,116	911
Insurance	14,456	13,007	1,449	10,933
Advertising		50	(50)	
Equipment repair and rental	2,000	1,790	210	4,065
Dues	3,000		3,000	2,300
Commodity advertising	2,500	1,285	1,215	797
Commodity distribution	2,800	1,400	1,400	2,800
Emergency medical	2,500	632	1,868	946
Commodity utilities	1,200	227	973	561
Commodity truck maintenance	3,000	483	2,517	3,293
Commodity food and nutrition	2,250	579	1,671	4,037
Drug testing		380	(380)	605
Board member meals		249	(249)	236
<u>Total other</u>	<u>67,129</u>	<u>25,203</u>	<u>41,926</u>	<u>41,463</u>
Capital outlays				
Equipment	3,055		3,055	
<u>Total expenditures</u>	<u>307,450</u>	<u>224,979</u>	<u>82,471</u>	<u>312,715</u>

This statement continued on next page.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
COMMUNITY SERVICES BLOCK GRANT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2002 AND 2001

	<u>2002</u>		<u>VARIANCE</u>	<u>2001</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE</u>	<u>ACTUAL</u>
			<u>(UNFAVORABLE)</u>	
<u>EXCESS OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	\$16,920	\$99,391	\$82,471	\$8,460
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers out	(16,920)	(4,230)	12,690	(8,460)
<u>EXCESS OF REVENUES AND</u>				
<u>OTHER SOURCES OVER (UNDER)</u>				
<u>EXPENDITURES AND OTHER (USES)</u>	<u>-0-</u>	95,161	<u>95,161</u>	
<u>FUND BALANCE, beginning of year</u>				
<u>FUND BALANCE, end of year</u>		<u>95,161</u>		<u>-0-</u>

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
STATE FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
FOR THE YEARS ENDED JUNE 30, 2003 AND 2002

	<u>2003</u> <u>ACTUAL</u>	<u>2002</u> <u>ACTUAL</u>
<u>REVENUES</u>		
<u>Total revenues</u>	<u>-0-</u>	<u>-0-</u>
<u>EXPENDITURES</u>		
<u>Total expenditures</u>	<u>-0-</u>	<u>-0-</u>
<u>EXCESS OF REVENUES</u>		
<u>OVER (UNDER) EXPENDITURES</u>		
<u>FUND BALANCE</u> , beginning of year	<u>\$26</u>	<u>\$26</u>
<u>FUND BALANCE</u> , end of year	<u>26</u>	<u>26</u>

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
STATE WEATHERIZATION  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL  
FOR THE YEARS ENDED MARCH 31, 2003 AND 2002

	2003		VARIANCE	2002
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>	<u>ACTUAL</u>
<u>REVENUES</u>				
Intergovernmental				
Federal				
Indirect	\$88,853	\$78,622	\$(10,231)	\$83,193
<u>Total revenues</u>	<u>88,853</u>	<u>78,622</u>	<u>(10,231)</u>	<u>83,193</u>
<u>EXPENDITURES</u>				
Current - General Government				
Personnel				
Salaries	<u>28,470</u>	<u>34,169</u>	<u>(5,699)</u>	<u>42,025</u>
Fringe benefits	<u>      </u>	<u>3,028</u>	<u>(3,028)</u>	<u>6,430</u>
Travel				
Local	<u>      </u>	<u>142</u>	<u>(142)</u>	<u>36</u>
Supplies	<u>262</u>	<u>1,317</u>	<u>(1,055)</u>	<u>1,867</u>
Materials				
Home	<u>38,596</u>	<u>19,951</u>	<u>18,645</u>	<u>20,188</u>
Other				
Copying	262	187	75	
Incidental repairs	9,649	5,880	3,769	5,758
Audit	882	1,300	(418)	640
Telephone	262	53	209	
Advertising		131	(131)	101
Technical assistance	3,388	307	3,081	
Truck maintenance		1,313	(1,313)	1,677
Insurance	1,823	8,969	(7,146)	3,395
Health and safety	5,259	1,079	4,180	1,076
Tools		796	(796)	
<u>Total other</u>	<u>21,525</u>	<u>20,015</u>	<u>1,510</u>	<u>12,647</u>
<u>Total expenditures</u>	<u>88,853</u>	<u>78,622</u>	<u>10,231</u>	<u>83,193</u>
<u>EXCESS OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	<u>-0-</u>		<u>-0-</u>	
<u>FUND BALANCE</u> , beginning of year		<u>74</u>		<u>74</u>
<u>FUND BALANCE</u> , end of year		<u>74</u>		<u>74</u>

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
HUD  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
FOR THE YEARS ENDED AUGUST 31, 2002 AND 2001

	<u>2002</u> <u>ACTUAL</u>	<u>2001</u> <u>ACTUAL</u>
<u>REVENUES</u>		
<u>Total revenues</u>	<u>-0-</u>	<u>-0-</u>
<u>EXPENDITURES</u>		
<u>Total expenditures</u>	<u>-0-</u>	<u>-0-</u>
<u>EXCESS OF REVENUES</u> <u>OVER (UNDER) EXPENDITURES</u>		
<u>OTHER FINANCING SOURCES</u>		
Operating transfers in	—	<u>\$250</u>
<u>EXCESS OF REVENUES AND OTHER</u> <u>SOURCES OVER (UNDER) EXPENDITURES</u> <u>AND OTHER (USES)</u>		250
<u>FUND BALANCE, beginning of year</u>	<u>\$55</u>	<u>(195)</u>
<u>FUND BALANCE, end of year</u>	<u>55</u>	<u>55</u>

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
COMMODITY  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2002 AND 2001

	<u>2002</u> <u>ACTUAL</u>	<u>2001</u> <u>ACTUAL</u>
<u>REVENUES</u>		
Intergovernmental		
Federal		\$400
<u>Total revenues</u>	<u>-0-</u>	<u>400</u>
<u>EXPENDITURES</u>		
<u>Total expenditures</u>	<u>-0-</u>	<u>-0-</u>
<u>EXCESS OF REVENUES</u>		
<u>OVER (UNDER) EXPENDITURES</u>		400
<u>FUND BALANCE</u> , beginning of year	\$68	(332)
<u>FUND BALANCE</u> , end of year	<u>68</u>	<u>68</u>

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
SENIOR COMPANION  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL  
FOR THE YEARS ENDED MARCH 31, 2003 AND 2002

	2003		VARIANCE	2002
	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)	ACTUAL
<u>REVENUES</u>				
Intergovernmental				
Federal				
Direct	\$327,966	\$314,035	\$(13,931)	\$307,247
State	22,294	22,294		21,497
Miscellaneous				
Interest		214	214	250
In-kind		22,465	22,465	19,465
Volunteer of month		480	480	480
Recognition revenue		660	660	2,465
<u>Total revenues</u>	<u>350,260</u>	<u>360,148</u>	<u>9,888</u>	<u>351,404</u>
<u>EXPENDITURES</u>				
Current - General Government				
Personnel				
Salaries	64,207	59,142	5,065	56,704
Stipends	215,795	215,830	(35)	207,377
<u>Total personnel</u>	<u>280,002</u>	<u>274,972</u>	<u>5,030</u>	<u>264,081</u>
Fringe benefits				
Payroll taxes	8,004	5,326	2,678	5,033
Workmen's compensation	1,963	885	1,078	612
Hospital insurance	3,322	2,050	1,272	1,618
Unemployment insurance	1,812	834	978	1,044
<u>Total fringe benefits</u>	<u>15,101</u>	<u>9,095</u>	<u>6,006</u>	<u>8,307</u>
Travel				
Out-of-area	3,480	1,311	2,169	959
Local	983	1,751	(768)	1,246
Volunteer	24,467	24,419	48	23,965
<u>Total travel</u>	<u>28,930</u>	<u>27,481</u>	<u>1,449</u>	<u>26,170</u>
Supplies				
Office	6,172	4,842	1,330	7,821
Other				
Audit	1,500	1,500		1,500
Printing	2,000	2,924	(924)	2,366
Insurance	500	502	(2)	490
Physicals	100		100	
Recognition	1,650	5,261	(3,611)	7,616
Uniforms	350	194	156	449
Postage and telephone	6,199	6,842	(643)	8,490
Meals	1,050	879	171	913
Equipment rental/maintenance	4,342		4,342	

This statement continued on next page.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
SENIOR COMPANION  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL (CONTINUED)  
FOR THE YEARS ENDED MARCH 31, 2003 AND 2002

	<u>2003</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
Other (Continued)			
In-kind applied		\$22,465	\$(22,465)
Volunteer of month		180	(180)
Miscellaneous		<u>1,495</u>	<u>(1,495)</u>
<u>Total other</u>	<u>\$17,691</u>	<u>42,242</u>	<u>(24,551)</u>
Capital outlays			
Equipment		<u>1,609</u>	<u>(1,609)</u>
<u>Total expenditures</u>	<u>347,896</u>	<u>360,241</u>	<u>(12,345)</u>
<u>EXCESS OF REVENUES</u>			
<u>OVER (UNDER) EXPENDITURES</u>	2,364	(93)	(2,457)
<u>OTHER FINANCING USES</u>			
Operating transfers out	<u>(2,364)</u>	<u>(2,364)</u>	
<u>EXCESS OF REVENUES AND</u>			
<u>OTHER SOURCES OVER (UNDER)</u>			
<u>EXPENDITURES AND OTHER (USES)</u>	<u>-0-</u>	(2,457)	<u>(2,457)</u>
<u>FUND BALANCE, beginning of year</u>		<u>5,800</u>	<u>8,789</u>
<u>FUND BALANCE, end of year</u>		<u>3,343</u>	<u>5,800</u>

ST. LANDRY COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
MEDICAID  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL  
FOR THE YEARS ENDED JUNE 30, 2003 AND 2002

	2003			
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	2002 ACTUAL
<u>REVENUES</u>				
Intergovernmental				
Federal	\$6,450	\$7,644	\$1,194	\$9,926
<u>Total revenues</u>	<u>6,450</u>	<u>7,644</u>	<u>1,194</u>	<u>9,926</u>
<u>EXPENDITURES</u>				
Current - General Government				
Personnel				
Salaries	5,000	9,247	(4,247)	9,366
Fringe benefits				
Payroll taxes	693	780	(87)	770
Workmen's compensation	198	231	(33)	85
Unemployment insurance	209	222	(13)	157
<u>Total fringe benefits</u>	<u>1,100</u>	<u>1,233</u>	<u>(133)</u>	<u>1,012</u>
Supplies	200	-0-	200	688
Other				
Postage and printing	150		150	
<u>Total other</u>	<u>150</u>	<u>-0-</u>	<u>150</u>	<u>-0-</u>
<u>Total expenditures</u>	<u>6,450</u>	<u>10,480</u>	<u>(4,030)</u>	<u>11,066</u>
<u>EXCESS OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	<u>-0-</u>	(2,836)	(2,836)	(1,140)
<u>FUND BALANCE</u> , beginning of year		3,399		4,539
<u>FUND BALANCE</u> , end of year		<u>563</u>		<u>3,399</u>

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
FAMILY INDEPENDENCE WORK  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL  
FOR THE YEARS ENDED JUNE 30, 2003 AND 2002

	<u>2003</u>			
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>	<u>2002</u> <u>ACTUAL</u>
<u>REVENUES</u>				
Intergovernmental				
Federal				
Indirect	\$218,854	\$110,276	\$(108,578)	\$114,131
Miscellaneous				
Interest		573	573	1,406
<u>Total revenues</u>	<u>218,854</u>	<u>110,849</u>	<u>(108,005)</u>	<u>115,537</u>
<u>EXPENDITURES</u>				
Current - General Government				
Personnel				
Salaries	144,600	121,741	22,859	108,099
Fringe benefits				
Payroll taxes	5,948	10,314	(4,366)	9,175
Workmen's compensation	5,560	9,549	(3,989)	7,235
Unemployment insurance	905	1,666	(761)	1,439
Group insurance	518	899	(381)	2,194
<u>Total fringe benefits</u>	<u>12,931</u>	<u>22,428</u>	<u>(9,497)</u>	<u>20,043</u>
Supplies	600	325	275	169
Other				
Audit	2,000	4,000	(2,000)	
Van maintenance	16,900	12,352	4,548	12,751
Van repairs	10,000	7,731	2,269	14,249
Van insurance	26,300	40,000	(13,700)	20,000
Postage and copying	1,100	1,721	(621)	1,863
Telephone	2,900	2,353	547	3,122
Advertising	100	339	(239)	219
Miscellaneous	250	250		38
Utilities		1,173	(1,173)	1,173
<u>Total other</u>	<u>59,550</u>	<u>69,919</u>	<u>(10,369)</u>	<u>53,415</u>
<u>Total expenditures</u>	<u>217,681</u>	<u>214,413</u>	<u>3,268</u>	<u>181,726</u>
<u>EXCESS OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	<u>1,173</u>	<u>(103,564)</u>	<u>(104,737)</u>	<u>(66,189)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers out	(1,173)		1,173	(12,418)
<u>EXCESS OF REVENUES AND</u>				
<u>OTHER SOURCES OVER (UNDER)</u>				
<u>EXPENDITURES AND OTHER (USES)</u>	<u>-0-</u>	<u>(103,564)</u>	<u>(103,564)</u>	<u>(78,607)</u>
<u>FUND BALANCE</u> , beginning of year		<u>133,681</u>		212,288
<u>FUND BALANCE</u> , end of year		<u>30,117</u>		<u>133,681</u>

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
EMERGENCY FOOD AND SHELTER  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL  
FOR THE YEARS ENDED SEPTEMBER 30, 2002 AND 2001

	<u>2002</u>		<u>VARIANCE</u>	<u>2001</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>	<u>ACTUAL</u>
<u>REVENUES</u>				
Intergovernmental				
Federal	\$35,500	\$35,500		\$35,556
<u>Total revenues</u>	<u>35,500</u>	<u>35,500</u>	<u>-0-</u>	<u>35,556</u>
<u>EXPENDITURES</u>				
Current - General Government				
Emergency assistance				
Rent and mortgage	8,000	8,777	\$(777)	10,210
Utilities	26,790	26,013	777	24,620
<u>Total emergency</u>				
<u>assistance</u>	<u>34,790</u>	<u>34,790</u>	<u>-0-</u>	<u>34,830</u>
Other				
Audit	494	494		466
Printing	216	216		260
<u>Total other</u>	<u>710</u>	<u>710</u>	<u>-0-</u>	<u>726</u>
<u>Total expenditures</u>	<u>35,500</u>	<u>35,500</u>	<u>-0-</u>	<u>35,556</u>
<u>EXCESS OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	<u>-0-</u>		<u>-0-</u>	
<u>FUND BALANCE</u> , beginning of year		185		185
<u>FUND BALANCE</u> , end of year		<u>185</u>		<u>185</u>

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
SPECIAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2002 AND 2001

	<u>2002</u>		<u>VARIANCE</u>	<u>2001</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>	<u>ACTUAL</u>
<u>REVENUES</u>				
Miscellaneous				
Other	\$28,000	\$10,674	\$(17,326)	\$13,909
Interest		44	44	50
<u>Total revenues</u>	<u>28,000</u>	<u>10,718</u>	<u>(17,282)</u>	<u>13,959</u>
<u>EXPENDITURES</u>				
Current - General Government				
Personnel	<u>2,000</u>	<u>1,062</u>	<u>938</u>	<u>28</u>
Supplies	<u>1,100</u>	<u>1,992</u>	<u>(892)</u>	<u>2,717</u>
Other				
Repairs and maintenance	300	199	101	357
Utilities	24,000	22,394	1,606	25,983
Gas	100	64	36	171
Printing	100		100	
Miscellaneous	400	379	21	374
<u>Total other</u>	<u>24,900</u>	<u>23,036</u>	<u>1,864</u>	<u>26,885</u>
Capital outlay				
Equipment		267	(267)	
<u>Total expenditures</u>	<u>28,000</u>	<u>26,357</u>	<u>1,643</u>	<u>29,630</u>
<u>EXCESS OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>		(15,639)	(15,639)	(15,671)
<u>OTHER FINANCING SOURCES</u>				
Operating transfers in		13,686	13,686	16,686
<u>EXCESS OF REVENUES AND OTHER</u>				
<u>SOURCES OVER (UNDER) EXPENDITURES</u>				
<u>AND OTHER (USES)</u>	<u>-0-</u>	(1,953)	<u>(1,953)</u>	1,015
<u>FUND BALANCE, beginning of year</u>		<u>(819)</u>		<u>(1,834)</u>
<u>FUND BALANCE, end of year</u>		<u>(2,772)</u>		<u>(819)</u>

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
TRANSPORTATION LOCAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
FOR THE YEARS ENDED JUNE 30, 2003 AND 2002

	<u>2003</u> <u>ACTUAL</u>	<u>2002</u> <u>ACTUAL</u>
<u>REVENUES</u>		
Miscellaneous		
Interest	\$551	\$194
Other	<u>17,683</u>	<u>1,069</u>
<u>Total revenues</u>	<u>18,234</u>	<u>1,263</u>
<u>EXPENDITURES</u>		
<u>Total expenditures</u>	<u>-0-</u>	<u>-0-</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	18,234	1,263
<u>OTHER FINANCING SOURCES</u>		
Sale of fixed assets	<u>900</u>	<u>      </u>
<u>EXCESS OF REVENUES AND OTHER</u> <u>SOURCES OVER (UNDER) EXPENDITURES</u> <u>AND OTHER (USES)</u>	19,134	1,263
<u>FUND BALANCE, beginning of year</u>	<u>7,969</u>	<u>6,706</u>
<u>FUND BALANCE, end of year</u>	<u>27,103</u>	<u>7,969</u>

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
HOUSING PRESERVATION  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL  
FOR THE YEARS ENDED SEPTEMBER 30, 2002 AND 2001

	<u>2002</u> <u>ACTUAL</u>	<u>2001</u> <u>ACTUAL</u>
<u>REVENUES</u>		
Intergovernmental		
Federal		\$39,757
<u>Total revenues</u>	<u>-0-</u>	<u>39,757</u>
<u>EXPENDITURES</u>		
Current - General Government		
Personnel		
Salaries	—	16,215
Fringe benefits	—	3,936
Travel	—	9
Supplies	—	395
Materials	—	15,986
Other		
Audit		500
Telephone and postage		199
Printing		319
Advertising		38
Inspection fees		400
Truck maintenance		1,735
Miscellaneous		25
<u>Total other</u>	<u>-0-</u>	<u>3,216</u>
<u>Total expenditures</u>	<u>-0-</u>	<u>39,757</u>
<u>EXCESS OF REVENUES</u>		
<u>OVER (UNDER) EXPENDITURES</u>	<u>-0-</u>	<u>-0-</u>
<u>FUND BALANCE, beginning of year</u>	<u>\$78</u>	<u>78</u>
<u>FUND BALANCE, end of year</u>	<u>78</u>	<u>78</u>

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
REHABILITATION  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL  
FOR THE YEARS ENDED OCTOBER 31, 2002 AND 2001

	<u>2002</u> <u>ACTUAL</u>	<u>2001</u> <u>ACTUAL</u>
<u>REVENUES</u>		
Intergovernmental		
Federal	<u>\$237</u>	<u>\$3,001</u>
<u>Total revenues</u>	<u>237</u>	<u>3,001</u>
<u>EXPENDITURES</u>		
Current - General Government		
Personnel		
Salaries	<u>2,660</u>	<u>3,640</u>
Fringe benefits		
Payroll taxes	228	282
Workmen's compensation	25	38
Unemployment insurance	<u>70</u>	<u>131</u>
<u>Total fringe benefits</u>	<u>323</u>	<u>451</u>
Other		
Audit		500
Van maintenance		<u>658</u>
<u>Total other</u>	<u>-0-</u>	<u>1,158</u>
<u>Total expenditures</u>	<u>2,983</u>	<u>5,249</u>
<u>EXCESS OF REVENUES</u>		
<u>OVER (UNDER) EXPENDITURES</u>	(2,746)	(2,248)
<u>OTHER FINANCING SOURCES</u>		
Operating transfers in	—	<u>12,167</u>
<u>EXCESS OF REVENUES AND OTHER SOURCES</u>		
<u>OVER (UNDER) EXPENDITURES AND OTHER (USES)</u>	(2,746)	9,919
<u>FUND BALANCE</u> , beginning of year	2,966	8,299
Prior period adjustment	—	<u>(15,252)</u>
<u>FUND BALANCE</u> , end of year	<u>220</u>	<u>2,966</u>

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
UNITED WAY MEDICAL ASSISTANCE  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE YEARS ENDED DECEMBER 31, 2002 AND 2001

	<u>2002</u>		<u>VARIANCE</u>	<u>2001</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>	<u>ACTUAL</u>
<u>REVENUES</u>				
Miscellaneous				
St. Landry - Evangeline				
United Way	<u>\$9,400</u>	<u>\$12,000</u>	<u>\$2,600</u>	<u>\$14,000</u>
<u>Total revenues</u>	<u>9,400</u>	<u>12,000</u>	<u>2,600</u>	<u>14,000</u>
<u>EXPENDITURES</u>				
Current - General Government				
Other				
Audit	<u>1,000</u>	<u>1,000</u>		<u>1,000</u>
Doctor and prescription	<u>8,400</u>	<u>10,017</u>	<u>(1,617)</u>	<u>9,573</u>
<u>Total other</u>	<u>9,400</u>	<u>11,017</u>	<u>(1,617)</u>	<u>10,573</u>
<u>Total expenditures</u>	<u>9,400</u>	<u>11,017</u>	<u>(1,617)</u>	<u>10,573</u>
<u>EXCESS OF REVENUES OVER</u>				
<u>EXPENDITURES</u>	<u>-0-</u>	<u>983</u>	<u>983</u>	<u>3,427</u>
<u>FUND BALANCE</u> , beginning of year		<u>8,247</u>		<u>3,820</u>
Prior period adjustment				<u>1,000</u>
<u>FUND BALANCE</u> , end of year		<u>9,230</u>		<u>8,247</u>

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
TEEN PREGNANCY PREVENTION  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE YEARS ENDED MAY 31, 2003 AND 2002

	<u>2003</u>		<u>VARIANCE</u>	<u>2002</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>	<u>ACTUAL</u>
<u>REVENUES</u>				
Intergovernmental				
Federal	<u>\$13,335</u>	<u>\$10,276</u>	<u>\$(3,059)</u>	<u>\$36,213</u>
<u>Total revenues</u>	<u>13,335</u>	<u>10,276</u>	<u>(3,059)</u>	<u>36,213</u>
<u>EXPENDITURES</u>				
Current - General Government				
Personnel				
Salaries	<u>4,770</u>	<u>5,665</u>	<u>(895)</u>	<u>10,558</u>
Fringe benefits				
Payroll taxes	<u>255</u>	<u>373</u>	<u>(118)</u>	<u>484</u>
Workmen's compensation	<u>31</u>	<u>46</u>	<u>(15)</u>	<u>48</u>
Unemployment insurance	<u>101</u>	<u>153</u>	<u>(52)</u>	<u>168</u>
<u>Total fringe benefits</u>	<u>387</u>	<u>572</u>	<u>(185)</u>	<u>700</u>
Travel	<u>2,000</u>	<u>498</u>	<u>1,502</u>	<u>4,453</u>
Supplies	<u>1,100</u>	<u>783</u>	<u>317</u>	<u>1,801</u>
Other				
Audit	<u>1,000</u>	<u>1,000</u>		<u>1,523</u>
Telephone and postage	<u>600</u>	<u>600</u>		<u>1,104</u>
Educational resources				<u>2,575</u>
Supplies for forums/workshops	<u>1,000</u>	<u>337</u>	<u>663</u>	<u>2,798</u>
Meals for forums/workshops	<u>1,938</u>	<u>783</u>	<u>1,155</u>	<u>5,349</u>
Insurance				<u>1,000</u>
Printing and publications	<u>540</u>	<u>38</u>	<u>502</u>	<u>380</u>
<u>Total other</u>	<u>5,078</u>	<u>2,758</u>	<u>2,320</u>	<u>14,729</u>
Capital outlays				
Equipment				<u>4,000</u>
<u>Total expenditures</u>	<u>13,335</u>	<u>10,276</u>	<u>3,059</u>	<u>36,241</u>
<u>EXCESS OF REVENUES OVER (UNDER)</u>				
<u>EXPENDITURES</u>	<u>-0-</u>		<u>-0-</u>	<u>(28)</u>
<u>FUND BALANCE, beginning of year</u>		<u>355</u>		<u>383</u>
<u>FUND BALANCE, end of year</u>		<u>355</u>		<u>355</u>

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
TANF ENERGY ASSISTANCE  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2002

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Intergovernmental			
Federal	\$314,948	\$408,285	\$93,337
<u>Total revenues</u>	<u>314,948</u>	<u>408,285</u>	<u>93,337</u>
<u>EXPENDITURES</u>			
Current - General Government			
Personnel			
Salaries	<u>13,600</u>	<u>1,995</u>	<u>11,605</u>
Fringe benefits			
Payroll taxes	3,956	56	3,900
Workmen's compensation	521	7	514
Unemployment insurance	<u>728</u>	<u>10</u>	<u>718</u>
<u>Total fringe benefits</u>	<u>5,205</u>	<u>73</u>	<u>5,132</u>
Travel			
Local	<u>          </u>	<u>6</u>	<u>(6)</u>
Supplies	<u>700</u>	<u>1,148</u>	<u>(448)</u>
Energy assistance	<u>288,943</u>	<u>374,326</u>	<u>(85,383)</u>
Other			
Postage and telephone	1,500	1,538	(38)
Copying	500	189	311
Audit	1,500	1,000	500
Printing	500	152	348
Miscellaneous	<u>          </u>	<u>303</u>	<u>(303)</u>
<u>Total other</u>	<u>4,000</u>	<u>3,182</u>	<u>818</u>
Capital outlays			
Equipment	<u>2,500</u>	<u>          </u>	<u>2,500</u>
<u>Total expenditures</u>	<u>314,948</u>	<u>380,730</u>	<u>(65,782)</u>
<u>EXCESS OF REVENUES OVER</u>			
<u>EXPENDITURES</u>	<u>-0-</u>	<u>27,555</u>	<u>27,555</u>
<u>FUND BALANCE, beginning of year</u>		<u>          </u>	
<u>FUND BALANCE, end of year</u>		<u>27,555</u>	

FIDUCIARY FUND TYPE

The Fiduciary Fund Type includes Trust and Agency Funds which are used to account for the assets held by a government in a trustee capacity or as an Agent for individuals, private organizations, other governments, and/or other funds.

The Payroll Account is used to account for the Agency's payroll and related expenses.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
FIDUCIARY FUND TYPE  
BALANCE SHEET  
JULY 31, 2003

AGENCY FUND  
PAYROLL ACCOUNT

ASSETS

Cash	\$1,278
<u>Total assets</u>	<u>1,278</u>

LIABILITIES

Due to others	\$1,078
Due to other funds	<u>200</u>
<u>Total liabilities</u>	<u>1,278</u>

FINANCIAL STATEMENTS OF ACCOUNT GROUPS

GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets Account Group accounts for fixed assets used in certain Special Revenue Funds.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
GENERAL FIXED ASSETS ACCOUNT GROUP  
STATEMENT OF GENERAL FIXED ASSETS  
JULY 31, 2003 AND 2002

	<u>2003</u>	<u>2002</u>
<u>GENERAL FIXED ASSETS, AT COST</u>		
Automobiles	\$214,899	\$235,054
Furniture and equipment	<u>152,923</u>	<u>144,556</u>
<u>Total general fixed assets</u>	<u>367,822</u>	<u>379,610</u>
<u>INVESTMENT IN GENERAL FIXED ASSETS</u>	<u>\$367,822</u>	<u>\$379,610</u>

GENERAL LONG-TERM DEBT ACCOUNT GROUP

The General Long-term Debt Account Group accounts for long-term debt intended to be financed from governmental funds.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
GENERAL LONG-TERM DEBT ACCOUNT GROUP  
STATEMENT OF GENERAL LONG-TERM DEBT  
JULY 31, 2003 AND 2002

	<u>COMPENSATED ABSENCES</u>	
	<u>2003</u>	<u>2002</u>
<u>AMOUNT TO BE PROVIDED FOR THE PAYMENT</u>		
<u>OF GENERAL LONG-TERM DEBT</u>		
Amount to be provided:		
For long-term compensated absences	\$ <u>13,003</u>	\$ <u>9,734</u>
<u>Total amount to be provided</u>	<u>13,003</u>	<u>9,734</u>
<u>GENERAL LONG-TERM DEBT PAYABLE</u>		
Compensated absences payable	\$ <u>13,003</u>	\$ <u>9,734</u>
<u>Total general long-term debt</u>	<u>13,003</u>	<u>9,734</u>

RELATED REPORTS

Joel Landlos, Jr., CPA  
 Russell J. Stelly, CPA  
 Chizal S. Fontenot, CPA  
 James L. Nicholson, Jr., CPA  
 G. Kenneth Pavy, II, CPA  
 Darren J. Carl, CPA  
 Michael A. Roy, CPA

Lisa T. Manuel, CPA



**JOHN S. DOWLING & COMPANY**  
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA  
 1904-1984

Retired

Harold Dupre, CPA  
 1996

John Newton Stout, CPA  
 1998

Dwight Ledoux, CPA  
 1998

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
 REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
 ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

St. Landry Parish Community Action Agency  
 Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish Community Action Agency, Opelousas, Louisiana as of and for the year ended July 31, 2003, and have issued our report thereon dated January 12, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the St. Landry Parish Community Action Agency's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

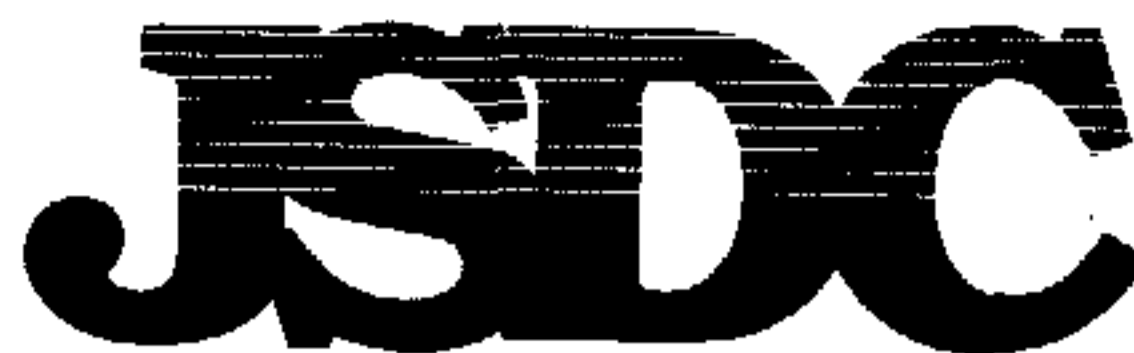
In planning and performing our audit, we considered the St. Landry Parish Community Action Agency's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

*John S. Dowling + Co.*  
 Opelousas, Louisiana  
 January 12, 2004

Joel Lanclos, Jr., CPA  
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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR  
 PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE  
 WITH OMB CIRCULAR A-133

St. Landry Parish Community Action Agency  
 Opelousas, Louisiana

Compliance

We have audited the compliance of the St. Landry Parish Community Action Agency with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended July 31, 2003. The St. Landry Parish Community Action Agency's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Agency's management. Our responsibility is to express an opinion on the St. Landry Parish Community Action Agency's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the St. Landry Parish Community Action Agency's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the St. Landry Parish Community Action Agency's compliance with those requirements.

In our opinion, the St. Landry Parish Community Action Agency complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended July 31, 2003.

Internal Control Over Compliance

The management of the St. Landry Parish Community Action Agency is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Agency's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

St. Landry Parish Community Action Agency  
Opelousas, Louisiana  
Page 2

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

*John S. Dowling + Co.*

Opelousas, Louisiana  
January 12, 2004

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JULY 31, 2003

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the St. Landry Parish Community Action Agency.
2. No reportable conditions relating to the audit of the financial statements are reported in the Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of the St. Landry Parish Community Action Agency were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for the St. Landry Parish Community Action Agency expresses an unqualified opinion.
6. There were no audit findings relative to the major federal award programs for the St. Landry Parish Community Action Agency.
7. The programs tested as major programs were the Community Services Block Grant Program - CFDA #93.569 and the Low-Income Home Energy Assistance Program - CFDA #93.568. Although the Senior Companion Program - CFDA #94.016 was a Type A program, because it was deemed to be a low-risk program, it was not tested as a major program.
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. The St. Landry Parish Community Action Agency was determined to be a low-risk auditee.

B. 2003 FINDINGS - FINANCIAL STATEMENT AUDIT

None

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JULY 31, 2003

<u>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS-THROUGH GRANTOR'S NUMBER</u>	<u>AWARD TYPE</u>	<u>DISBURSEMENTS EXPENDITURES</u>
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Passed through state:				
Transportation/Title XIX	13.642	370-8812	Reimbursement	\$62,840
Community Services Block Grant	93.569	93P0047	Prepayment	382,961
Low-Income Home Energy Assistance	93.568	370-8459	Reimbursement	618,090
TANF Energy Assistance Program	93.558	355-4301	Reimbursement	256,243
Teen Pregnancy Prevention	93.561	355-4301	Reimbursement	6,089
<u>DEPARTMENT OF ENERGY</u>				
Passed through state:				
Weatherization Assistance for Low Income Persons	81.042	370-1269	Reimbursement	69,821
<u>DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT</u>				
Passed through state:				
Section 18	20.509		Reimbursement	80,000
<u>DEPARTMENT OF AGRICULTURE</u>				
Passed through state:				
Food Distribution	10.550		Prepayment	37,913
Housing Preservation Program	10.433		Reimbursement	23,950
<u>DEPARTMENT OF HEALTH AND HOSPITALS</u>				
Passed through state:				
Medicaid	13.714	75X0512	Reimbursement	8,988
<u>THE CORPORATION FOR NATIONAL SERVICE</u>				
Direct Programs:				
Senior Companion Program	94.016		Prepayment	313,209
<u>OTHER FEDERAL ASSISTANCE</u>				
Emergency Food and Shelter	83.523		Prepayment	24,284
				<u>1,884,388</u>

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JULY 31, 2003

**NOTE 1 - GENERAL**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the St. Landry Parish Community Action Agency. The St. Landry Parish Community Action Agency's reporting entity is defined in Note 1 to the St. Landry Parish Community Action Agency's general purpose financial statements. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies are included on the Schedule.

**NOTE 2 - BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, which is described in Note 1 to the St. Landry Parish Community Action Agency's general purpose financial statements.

**NOTE 3 - RELATIONSHIP TO GENERAL PURPOSE FINANCIAL STATEMENTS**

Federal financial assistance revenue is reported in the St. Landry Parish Community Action Agency's general purpose financial statements as follows:

	<u>Intergovernmental Revenues</u>
Special Revenue Funds:	
Community Services Block Grant	\$382,961
Low-Income Home Energy Assistance	618,090
State Weatherization	70,248
Section 18	80,000
Title XIX	84,646
Senior Companion	313,209
Emergency Food and Shelter	24,284
Temporary Assistance for Needy Families	
Family Independence Work	\$102,459
Energy Assistance Program	<u>136,690</u>
Medicaid	7,574
Housing Preservation	23,950
Teen Pregnancy Prevention	<u>6,089</u>
	<u>1,850,200</u>

Commodities were received indirectly by shipments from the Louisiana Department of Agriculture and Forestry. Receipt of commodities amounted to approximately \$37,913 during the fiscal year ended July 31, 2003.

**NOTE 4 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS**

Amounts reported in the accompanying Schedule agree with the amounts reported in the related federal financial reports.

SUPPLEMENTARY INFORMATION

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
SCHEDULE OF PRIOR YEAR FINDINGS  
YEAR ENDED JULY 31, 2003

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

None

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

None

SECTION III - MANAGEMENT LETTER

N/A